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10 UNITED STATES DISTRICT COURT
11 FOR THE CENTRAL DISTRICT OF CALIFORNIA
12 WESTERN DIVISION

13 PROMPT STAFFING, INC., a California
14 corporation; 24 HR PERSONNEL, INC., a
California corporation; and EDITH
URIBE, an individual,

15 Plaintiffs,

16 vs.

17 UNITED STATES OF AMERICA,

18 Defendant.
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Case No. 5:17-cv-00542 SVW (JEMx)
JUDGMENT

20 On March 22, 2017, plaintiffs PROMPT STAFFING, INC., 24 HR PERSONNEL,
21 INC., and EDITH URIBE filed a complaint against defendant United States of America
22 for wrongful levy pursuant to 26 U.S.C. § 7426. A five-day bench trial was held on
23 January 16, 2018 through January 18, 2018, January 24, 2018, and February 13, 2018.
24 On May 8, 2018, the Court issued a “Civil Minutes – General” wherein the Court made
25 certain findings of fact and conclusions of law, and granted judgment in favor of
26 defendant United States of America and against plaintiffs on their claims for wrongful
27 levy pursuant to 26 U.S.C. § 7426.
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1 Based on all of the pleadings filed by the parties in connection with this case, the
2 trial of this case, the Court's "Civil Minutes – General" issued on May 8, 2018, and on
3 all matters that are properly part of the record in this proceeding, and good cause
4 appearing therefor,

5 IT IS ORDERED, ADJUDGED, and DECREED that:

6 1. Plaintiffs PROMPT STAFFING, INC., 24 HR PERSONNEL, INC., and
7 EDITH URIBE are the nominees of Joseph Byrne, holding assets as a nominee for
8 Joseph Byrne, including the Bank of America bank accounts of plaintiffs PROMPT
9 STAFFING, INC. and 24 HR PERSONNEL, INC.

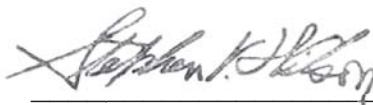
10 2. The Internal Revenue Service levies served upon Bank of America on February
11 6, 2017 and March 8, 2017 for the funds held in the bank accounts of plaintiffs
12 PROMPT STAFFING, INC. and 24 HR PERSONNEL, INC. were not wrongful
13 pursuant to 26 U.S.C. § 7426.

14 3. The Court hereby grants judgment in favor of defendant United States of
15 America and against plaintiffs PROMPT STAFFING, INC., 24 HR PERSONNEL, INC.,
16 and EDITH URIBE on their claims for wrongful levy pursuant to 26 U.S.C. § 7426.

17 4. Plaintiffs PROMPT STAFFING, INC., 24 HR PERSONNEL, INC., and
18 EDITH URIBE complaint, filed on March 22, 2017, is hereby dismissed with prejudice.

19 **IT IS SO ORDERED.**

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21 DATED: June 6, 2018



22 HON. STEPHEN V. WILSON
23 United States District Judge
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